

Exhibit B

Cavanaugh Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
LAREDO DIVISION**

In re:)	
)	Chapter 11
4E BRANDS NORTHAMERICA LLC, ¹)	
)	Case No. 22-50009
Debtor.)	
)	

**DECLARATION OF MATTHEW D. CAVENAUGH
IN SUPPORT OF THE APPLICATION TO RETAIN JACKSON WALKER LLP
AS COUNSEL FOR THE DEBTOR AND DEBTOR-IN-POSSESSION**

The undersigned proposed attorney for the above-captioned debtor and debtor-in-possession submits this verified statement of disinterestedness pursuant to Bankruptcy Rule 2014(a).

1. My name is Matthew D. Cavanaugh. I am over the age of 18 years, I am competent to make this declaration, and I have personal knowledge of the facts stated herein. Each and every statement contained herein is true and correct.

2. I am an attorney admitted to practice in the State of Texas and in this Court.

3. I am a partner in the law firm of Jackson Walker LLP (the “Firm”). The Firm maintains offices for the practice of law in seven Texas cities including one at 1401 McKinney Street, Suite 1900, Houston, Texas 77010. The Firm’s main telephone number is (713) 752-4200 and the Firm’s main facsimile number is (713) 752-4221.

¹ The Debtor in this Chapter 11 case, along with the last four digits of the Debtor’s federal tax identification number, is 4E Brands Northamerica LLC (0130). The Debtor’s principal place of business is 17806 Interstate Highway 10, Suite 300, San Antonio, TX 78257. The Debtor’s service address is: 700 Canal Street, Suite 12E, Stamford, CT, 06902.

4. In conjunction with the Debtor's retention of the Firm, I directed a search of the Firm's conflicts system for each of the Debtor's creditors and insiders (the "Potential Parties in Interest").

5. The Firm may represent other affiliates whose identities and affiliation did not show up on the conflicts system. It is possible that there are creditors whom the Debtor did not identify in their records that are clients of the Firm. The following summarizes the findings gleaned from my review of the information available on the Firm's conflicts system divided into current clients of the Firm that are also creditors of the Debtor, former clients, and affiliates of current clients of the Firm that are also creditors of the Debtor, and my and the Firm's connections with the Debtors and their current and former officers, directors, and professionals.

A. The Firm's Prior Relationship to the Debtor

6. The Firm and the Debtor entered into the Engagement Letter on December 8, 2021. The Debtor's parent, 4E Global S.A.P.I. de C.V., paid the Firm retainers in the total amount of \$965,797.50 (the "Retainer"). A second Engagement Letter (expanding the scope of services) was executed on January 26, 2022. The Firm assisted the Debtor with the preparation necessary for the filing of their voluntary petitions and transitioning their operations into chapter 11. Prior to the filing of these cases, the Firm applied \$462,162.45 of Retainer funds to pay for all prepetition services. The Firm continues to hold a retainer in the amount of \$503,635.05.

B. Current Clients of the Firm that are Creditors of the Debtor

7. The Firm currently represents or has represented entities or affiliates of entities that may have direct or indirect claims or interests against the Debtor and are listed on the attached Schedule 2. The Firm's ongoing representation of the Schedule 2 entities do not involve or relate to the Debtor or this case. The determination of whether a client is a "former client" is based on

the date of last activity in the Firm's billing software system being five (5) years or more prior to the Petition Date herein. The designation of a former client may not foreclose a continuing attorney-client privilege.

8. In addition, the Firm currently represents entities or affiliates of such entities that may have direct or indirect claims against or interests in the Debtor on matters unrelated to the Debtor or this case, which are also set forth in the attached Schedule 2.

9. In the event that any matters or issues arise that are directly adverse to these current clients of the Firm, these matters or issues will be handled by other conflicts counsel as appropriate.

10. None of the preceding current clients individually represents more than 2% of the Firm's annual revenues.

11. The Firm previously represented, but does not currently represent other potential creditors or affiliates of potential creditors of the Debtor as reflected on Schedule 2.

C. Creditors of the Debtor that are Adverse to the Firm's Clients

12. The Firm represents, or has represented in the past, clients that are adverse or potentially adverse to numerous creditors (or affiliates of creditors) of the Debtor.

D. The Firm's Connections with the Debtor, Officers, and Professionals

13. Lucy Johnson-Davis, with the United States Trustee's Office in Houston, was previously employed by the Firm.

14. The Firm has in the past, and is likely in the future, to have common clients and connections with the Debtor's prepetition and post-petition attorneys, accountants, and other professionals. None of those connections are material or present any conflict of interest.

15. Except as set forth herein, neither I nor the Firm have had any connection with the Debtor, insiders or affiliates of the Debtor, the Debtor's creditors, any other party in interest, their

respective attorneys and accountants, the United States Trustee, or any other person employed in the Office of the United States Trustee, and are disinterested persons within the meaning of 11 U.S.C. § 101(14), to the best of my knowledge.

E. Statement Regarding United States Trustee Guidelines

16. The Firm shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtor's chapter 11 case in compliance with sections 330 and 331 of the Bankruptcy Code, and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The Firm also intends to make a reasonable effort to comply with the United States Trustee's requests for information and additional disclosures as set forth in the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013 (the "U.S. Trustee Fee Guidelines"), both in connection with this Application as well as any interim and final fee applications that may be filed by the Firm in connection with this chapter 11 case.

F. Attorney Statement Pursuant to the U.S. Trustee Fee Guidelines

17. The following is provided in response to the request for additional information set forth in Paragraph D.1 of the U.S. Trustee Fee Guidelines.

Question: Did the Firm agree to any variations from, or alternatives to, the Firm's standard billing arrangements for this engagement?

Answer: No. The Firm and the Debtor have not agreed to any variations from, or alternatives to, the Firm's standard billing arrangements for this engagement. The rate structure provided by the Firm is appropriate and is not significantly different from (a) the rates that the Firm charges for other non-bankruptcy representatives or (b) the rates of other comparably skilled professionals.

Question: Do any of the Firm professionals in this engagement vary their rate based on the geographical location of the Debtor's chapter 11 case?

Answer: No. The hourly rates used by the Firm in representing the Debtor are consistent with the rates that the Firm charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

Question: If the Firm has represented the Debtor in the 12 months prepetition, disclose the Firm's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If the Firm's billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: My hourly rate is \$950.00. The rates of other restructuring attorneys in the Firm range from \$525.00 to \$985.00 an hour and the paraprofessional rates range from \$195.00 to \$205.00 per hour. The Firm represented the Debtor during the weeks immediately before the Petition Date, using the foregoing hourly rates.

Question: Has the Debtor approved the Firm's budget and staffing plan, and if so, for what budget period?

Answer: The Firm has not prepared a budget and staffing plan.

18. The Firm will periodically review both the changes in identifiable parties in interest of the Debtor and clients of the Firm as such information becomes available or relevant, and will update this disclosure as appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24th day of March 2022

/s/ Matthew D. Cavanaugh
Matthew D. Cavanaugh

Schedule 1

Schedule of Searched Parties

49c3a51df7
Abelardo Reyes
Accamma Nichani
Adelaide Faulkner
Adriana Olivera
Afolake Thomas
Ahmad Mohmand
Aida Cosco
Alan Robinson
Albert Bishop
Alberto Adrazola
Albina Burkhanova
Aleasha Whitfield
Alejandra Wilson Usd
Allred Parrish
Alyssa Bahary
Amanda Tomes
Amildo Alzes
Amy Coleman
Amy Fair
Ana Matos
Ana Stewart
Ana V Martinez
Andrew Pabon
Angela Byfield
Angela Mozzott
Anna Sereda
Anna Soohoo
Antoinette Roque
Antonio Mendoza
Arlette Almonte
Arnett Duckett
Arnold King
Arthur Rowe
Arturo Almonte
Asela M Perez
Ashley Lake
Ashley Mcgill
Audra Diluciano
Augusta Mekhaeel
Bank Of America Usd (Factoraje)
Barbara Fields
Barbara Gould

Barbara Henrique
Barbara Henry
Barbara Mount
Bdo Usa Llp Usd
Bernardo Muza
Biologics Consulting Group Inc Usd
Bj's
Blanca Cardono
Bonnie Dozier
Brandee Mckinnon
Breanna Davis
Brenda Cureton
Brenda Slinkman
Brittany Moore
Burnadette Lawson
C.H. Robinson Company, Inc. Usd
Carl Hines
Carla Murphy Brown
Carlos Efrain Almora Miguel Usd
Carlos Rodriguez
Carol Ruza
Carole Kerr
Carolyn Parker
Carolyn Rosario
Carrie Bryer
Carrie Dorgan
Carrie Perkins
Cassandra Harms
Cassandra Williams
Cathy Cormack-Folk
Cathy Woods
Catrina Green-Shearer
Cecilia Debbie Opoku
Chanin Clark
Charnette House
Cheryl-Ann Hart
Christine Fontona
Christine Laplace
Christine Murphy
Claire Tassone
Claudia Galicia
Clinetta Tyler
Colleen West

Connie Carlson
Connie Lewis
Cora Randolph Stacey
Coralia Palma
Cornelious Mitchell
Costermecker Graves
Cr Express Forwarding, Inc. Usd
Crystal Anderson
Crystal Logan
Crystal Whitney-Colbert
Cynthia Bailey
Cynthia Woody
Daisy Clemons
Damarie Goodman
Daniel Delacruz
Dana Bassirpour
Danise Wilson
Darlene Fleming
Daury Enmanuel Brito Nunez
Dave Gessner
David Courcy
David Everette
David L Spears Jr
David Michael (Mike) Herlihy
David Shargani
David Washington
Dawn Bratter
Deborah Fesgog
Deborah Goodwin
Deborah Lechmanski
Deborah Phillips
Deborah Pitts
Debra Mitchell
Defrim Thaollan
Delisa Defiore
Demetria Crowder
Demi Miller
Denika Buck
Diana Diorio
Diana Ghannam
Diane Caraway
Dominique Miller
Donald Summers

Donald Waliszek
Donald Waliszek
Donetta Jones
Donna Flanagan
Donna Kelley
Donna Labbe
Donna Thomas-Slaughter
Doris Williams
Doris Williams
Dorothy Cloud
Ebrahim Amiri
Edmond Dawkins
Eduardo Cedeño Usd
Eileen Butler
Elba Rowland
Eleanor Silva
Eliot Cohen
Elizabeth Galves
Elizabeth Garcia
Elizabeth Lawson
Elizabeth Mercado
Elizabeth Muniz
Elon Humphrey
Erica Cruz-Hernandez
Erika Coundry
Ernest May
Ernest White
Esther Amegbe
Eugene Smith
Evelyn (Chanelle) Current
Evelyn Scheri
Fahrudin Cakor
Faith Harris
Fedex
Feven Dereje
Florentino Fernandez
Florentino Fernandez
Ford (Arrendamiento) Usd
Frank A. Martinelli
Frank Calandra
Frank J. Martinelli
Fredrick Zarazua
G2l Market (Empresa R. Denis) Usd

Gaetano Piro
Gaetano Piro
Gail Duverney
Gail Duverney
Gene Beauford
George Saleman
Gerald Cole
Gerald Cole
Geraldine Joiner
Giovanni Filangeri
Gisela Santiago
Go To Market Sales And Distribution, Usd
Gomsa Integradora Sapi De Cv Usd
Gomsa Logistics Usa, Llc Usd
Gomsa Transport, Llc Usd
Gordon Mcguire
Graceline Charles
Greg Herrera, Cpa Usd
Grupo Pgl Mexico, S.A.P.I. De C.V. Usd
Guillermo Lozano
Guzal Kuchaeva
Gwen Siler
Harriet Moore
Haseeb Khan
Heidi And Frank Lombardi
Helen Williams
Henna
Henry Sherron
Henry Suber
Hilda Monsalve
Hover Dailey
Howard Baer
Hugo Palomino
Ines Vivaldo
Inga Dauphinee
Ipfs Corporation (Seguro) Usd
Irma Fernandes
Izydan Ta
Jalina Hands
Jan Pacheco-Montero
Janaki Gohel
Jane Edson
Janice Hernandez

Jarrell Smith
Jean Close
Jean Zungola
Jeff Brazil
Jennifer Cavallaro
Jennifer Lewis
Jessica Bunker
Jessica Howard
Jessica Moran
Jessica Padron
Jesus Mendez
Joan Maull
Joanna Mariela Hernandez Samora
Joaquin Gordillo
Joe Henderson
Johanna Toomey
John Furtado
John Gorton
John Menekou
John Tomasetti
Jonas Bazile
Jonathan Woolf
Jorge R Caseres
Jose Funez
Jose Soriano
Joseph Gurney
Joseph Krobath
Joseph Sanders
Joyce Curley
Juan Davalos
Juan Ocegüera
Juan Perdomo
Juan Salgueiro
Juan Salgueiro
Judith M. Latsch
Julia Luna
Julie Granneman
Julie Machung
June Vonderchek
Justin Cheney
Justin Rojas
Juswanty Pooram
Kamara Mcwilliam

Kamara Mcwilliam
Karen Stratemeyer
Karen Whitton
Karen Wohlforth
Katherine Swiderski-Mccarthy
Kathleen Stolz
Kathryn Dineen
Kathy Houston
Keith Craig
Keller And Heckman Llp Usd
Kelly Medved
Kenyatta Woods
Kerriann Mulligan
Kevin Horne
Khurram Javid
Kim Jenkins
Kinisha Hughes
Kurt Davies
Larry Knight
Laura Howard
Lauren Clark
Lauren Rosen
Lauri Hunt
Lauri Hunt
Leire Falcon Aranceta
Leonard Thomas
Leroy White
Lesa Davis
Leslie Holmes
Leslie Peer
Linda Russ
Lisa Johnson
Liz Krebs
Liz Sutton
Lonia Roberts
Lsq Funding (Factoraje) Usd
Luis Rodriguez
Lynette Foster
Lynette Stefanec
Mabel Van Daalen
Madalyn Goldberg
Madhavi Veerapaneni
Malcolm Hyneman

Mannie Mattos
Marcos Castro
Maria Carrillo
Maria De La Torre
Maria Garcia
Maria Guengue
Maria Herbst
Maria Katibah
Maria Neli Almonte
Maria Ocaisio
Marianne White
Marie Francois & Soniel Lubin
Marie Zambuto
Marisol Hoyos
Marjorie Lyons
Marlene Bailey
Martine Matthews
Mary Anne Montante
Mary Gillette
Mary Rosato
Mary Swany
Maryjo Grace
Mavel Poyato
Melba Masters
Melda Jimenez
Melissa Ortiz
Melly Siegel
Melody Stauff
Merima Bajramoski
Merima Bajramski
Michael Longo
Michael Manganiello
Michael Solomon
Michael Windward
Michael Woods
Michele Banen
Michelle Macon
Midori Ito
Milagros Pazo
Mildred Burgos
Mina Untalan
Mindy Satawa
Minerva Morales

Mira Elkozah
Miriam Ar. Zarran
Miriam Rosario
Mohamed Homrani
Monica Casales
Monica Perez Hernandez
Multilog Internacional, S.A. De C.V. Usd
Mx First Choice Logistics Sa Usd
Myra Tellez
Nadine Avicolti; Dennis Avicolti
Nahomie Placide
Nan Dixon
Natasha Suarez
Neehu Phatani
Nery Ortaega
Nesuan Jimenez
Nicholas Horner
Nicola Scalisi
Nicolas Saloma
Nicole Sanfilippo
Nikia Plummer
Nilsa Medina
Niovis Rivas
Nirva David
Noel Allen
Norma Allen
Nylsa King
Oasnel Oramas
Olga Ramirez
Oretha Anderson
Orlando Ordenana
Oscar Alejandro Ramirez Santos
Pamela Medina
Pat Moore
Patrica Duncan
Patricia
Patricia And Gregory Dimurro
Patricia Donadio
Patricia Henson
Paul Davidson
Paula Dominguez
Pauline Nesby
Pedro

Penn D Willis
Peter Cruz
Prabhakaran Rajendran
Priscilla Johnson
Qamil Cuni
R.L. Gaffin
Rafael Fermin
Raj Defreitas
Ramona Polanco
Randy Smith
Raquel Litchfield
Raul Roa
Raymond Schlobohm
Rebecca Leach
Regina Chestnut
Richard Leach
Richard Morelli
Richard Snodgrass
Richard Snodgrass
Rina Gaffin
Robert Simmons
Robert Zerdecki
Roberta Cohen
Robin Nelson
Rodger Hubbell
Rodrigo Bahamonde
Ronald Parisi
Ronnie Hammer
Ronnie Holmes
Ronnie Hurt
Rosa Adams
Rose Martinelli
Rosie Dennis
Roxana Mateo
Ruben Cardenas
Ruth Pennington
Ruviela Freyre
Ryan Hurney
Sabrena Turner
Safety, Science & Toxicology Assoc Usd
Sallie Perkins
Sallie Perkins
Sandra Gelpi

Sandra Tricarico
Sandra Wilson
Santos Cristina Dias
Sarah Ortiz
Sarah Rivera
Saulo Balbino Machado
Seena Rizwan
Sharlotte Gossett
Sharon Acree
Sharon Fox
Sharon Gumpfer
Sharon Sekinger/Fiance
Shawn Crutchfield
Shayla Lowry
Sheila Callis
Sheila Upshaw
Sherley Chery
Shornda Cadore
Sonia Joj
Sonia Portiho/Estate Of Carlos Heitor
Sonya Keleshian
Srel Expert Solutions, Llc Usd
Sripal Anugu
Stephanie Jaramillo
Stephanie Smith
Steve Wollszenski
Steven Medina
Steven Omiotek
Sue Thomas
Sumer Kotru
Sun City Group, Inc. Usd
Susan Fidyk
Susan Pepe
Tammy Panetta
Taylor Kletsert
Theodore Hawkins
Thomas Panessiti

Thomas Sunkin
Todd Murphy
Tommy Schmidt
Toni Damelio
Tradegate (Pago Comisiones) Usd
Tricia Miller
Umer Shah
Una Smallwood
Valeria Belmont
Vanessa Jordan
Vicenta Shearer
Vijayakrisna Nama
Viviana Hernandez
Wanda Carter
Wanda Rodriguez
Walmart
Wendewesen Beyene
Wilson Elser Moskowitz Edelman & D Usd
Xochitl Crecencio As Parent And Legal Guardian For Laritz Macario
Xueyun Wang
Yanet Gomez
Yanira Morales
Yendi Reyes
Yesenia Chavez
Yinelva Robles Arreda
Yirga Woldeabezgi
Youmi Kim
Yrc. Inc. Usd
Yusen Logistics (Mexico) Sa De Cv Usd
Yvette Brown
Yvonne Evans
Zbigniew Salasinski
Zenaida Castro
Zulay Arancibia

Schedule 2

JW Client Name	Name Checked Against Database	Relation to Debtors	Status
Albertson's, LLC	Albertson's	Vendor	Client
Albertsons Companies, Inc.	Albertson's	Vendor	Client
American Airlines Center	American Airlines	Vendor	Client
American Airlines FCU	American Airlines	Vendor	Client
American Airlines Inc.	American Airlines	Vendor	Client
Bank of America	Bank of America	Vendor	Client
BDO Canada Limited	BDO	Vendor	Previous Client
Crescent Real Estate Equities Limited Partnership	Regus	Client Affiliate	Client
Estate of Lucy Ann Stewart	Ana Stewart	Adverse Parties	Client
FedEx Freight, Inc.	Fedex	Vendor	Client
Ford Road Apartments, Ltd.	Ford	Vendor	Client
Freeman, Rich and Cathy	Richard Freeman	Adverse Parties	Client
H.E. Butt Foundation	HEB	Vendor	Client
H-E-B, LP	HEB	Vendor	Client
Leo and Barbara "Bobbie" Fields	Barbara Fields	Adverse Parties	Client
Martinez-Rodriguez, Juan Carlos	Carlos Rodriguez	Adverse Parties	Client
Mitchell, Deborah B.	Debra Mitchell	Adverse Parties	Previous Client
Moore, Elsie, Independent Executor of Estate of Pat Howard Moore	Pat Moore	Adverse Parties	Client
Moore, James Patrick	Pat Moore	Adverse Parties	Previous Client
Richard and Kimberly Freeman	Richard Freeman		Client
Spears, Christopher David	David L Spears Jr	Adverse Parties	Previous Client
Sun City Dermatology, PA	Sun City	Vendor	Client
Walmart Employee Pool Counsel	Walmart	Vendor	Client

JW Client Name	Name Checked Against Database	Relation to Debtors	Status
Walmart Stores	Walmart	Vendor	Client
Wilson, Elser, Moskowitz, Edelman & Dicker LLP B	Wilson Elser Moskowitz Edelman	Opposing Counsel	Client
Yusen Logistics (Americas) Inc.	Yusen Logistics (Mexico) Sa De Cv Usd	Vendor	Previous Client